

EXHIBIT

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Calculation of Negative Financial Covenants

12/31/04

*\$110 Million Senior Notes**The calculation of this covenant was changed with the March 16, 2005 amendment***Section 10.2 Fixed Charges Coverage Ratio**

	Net Income (on a rolling four quarter basis)	597
Deduct/Add	Gains/Losses on Disposals of Fixed Assets	314
Plus:	Federal, State and Other Income Taxes	(835)
	Total Consolidated Depreciation and Amortization	19,438
 <u>Consolidated Fixed Charges</u>		
	Rent Expense	21,345
	Interest Expense	9,305
	Consolidated Income Available for Fixed Charges	50,164
		52,105
		(1,941)
 Consolidated Fixed Charges (Rent + Interest)		
		30,650
		30,650
Ratio		1.64
		1.70

Accepted Ratio (Minimum)	1.70
Cushion (Shortfall)	\$ (1,941)

Summary of Costs of 3/16/05 Note Amendment

	Costs to 2/04/08		Additional Interest Cost 2/05/08 to Maturity
	Fees	Interest	
1997 Series		445,571.23	
2003 Series	260,000.00	939,383.56	1,697,123.29
Fees/Legal Costs	379,148.51		
Total	639,148.51	1,384,954.79	1,697,123.29
Grand Total		\$ 2,024,103.30	\$ 3,721,226.59

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Impact of 3/16/05 Amendment on 1997 Senior Notes

Principal Balance on 3/16/05	\$ 31,425,000
Principal payment on 2/14/06	(15,710,000)
Principal balance on 2/14/06	<u>15,715,000</u>
Principal payment on 2/14/07	(15,715,000)
Principal balance on 2/14/07	<u>\$ -</u>

NOTE: Principal on the 1997 Senior Notes was paid in annual installments of \$15.7 million until retirement in 2/14/07

NOTE 2: As a result of the amendment on March 16, 2005, the Note's coupon was increased by 1% annually; Impact is shown below

Dates	Principal Balance	Incremental Coupon	Days O/S	Impact
3/16/05 to 2/14/06	\$ 31,425,000	1.00%	335	288,421.23
2/14/06 to 2/14/07	\$ 15,715,000	1.00%	365	157,150.00
Total				\$ 445,571.23

Date of Installment Pmt (2/14/06)	2/14/2006
Date of Amendment	3/16/2005
Days in between	335

Impact of 3/16/05 Amendment on 2003 Senior Notes

Principal Balance	<u>\$ 65,000,000</u>
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NOTE: Principal on the 2003 Senior Notes will be paid in one balloon payment on 4/24/2013

NOTE 2: As a result of the amendment on March 16, 2005, the Note's coupon was increased by 0.5% annually; Impact to date and maturity is shown below

Dates	Principal Balance	Incremental Coupon	Days O/S	Impact (\$)
3/16/05 to 2/4/08	\$ 65,000,000	0.50%	1,055	939,383.56
2/5/08 to 4/24/13	\$ 65,000,000	0.50%	1,906	1,697,123.29
Additional Interest Expense				2,636,506.85
Noteholder Waiver Fee				260,000.00
Total				\$2,896,506.85

Date of Trial	2/4/2008
Date of Amendment	3/16/2005
Days in between	1,055
Date of Maturity	4/24/2013
Days from Trial to Maturity	1,906

Other Fees paid in Conjunction with Debt Amendment on 3/16/05**Chapman and Cutler (legal counsel for Noteholders)**

3/18/2005	30,764
9/26/2005	1,675
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	32,439

SPP Capital Partners (Amendment Facilitation)

2/28/2005	25,000
3/31/2005	177,696
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	202,696

Bryan Cave (Bank of America legal counsel)

3/31/2005	<hr/> 13,500
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Thompson Coburn (Insituform legal counsel)

2/24/2005	1,742
3/21/2005	54,474
4/25/2005	74,297
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	130,514

Total	<u>379,149</u>
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